

Rev. Rul. 71-219, 1971-1 C.B. 398, modified Rev. Rul. 71-245

The time for filing Form 990T, Exempt Organization Business Income Tax Return, by voluntary employees' beneficiary associations with unrelated business income is extended.

Pursuant to the authority contained in section 6081(a) of the Internal Revenue Code of 1954, the time for filing a return on Form 990T, Exempt Organization Business Income Tax Return, for a taxable year ending on December 31, 1970 (or, in the case of a corporation or association on January 31, 1971) by a voluntary employee's beneficiary association which had unrelated business income during such taxable year is hereby extended to May 17, 1971. The extension of time shall not be construed as a waiver of liability for interest on any amount of tax due and unpaid according to law.

Requests for an additional extension of time for filing such return beyond that set forth herein, to which a taxpayer may be entitled under section 6081(a) of the Code, should be addressed to the Internal Revenue Service, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania, 19155.